

COUNTY RECORDS:

Section 12116, R. S. 1929, only authorizes destroying, by burning, "assessment lists," and does not authorize the burning of township tax books.

January 30, 1939



Honorable Charles F. Lamkin, Jr.,
Prosecuting Attorney
Chariton County
Keytesville, Missouri

Dear Mr. Lamkin:

This office is in receipt of your letter of January 26th, wherein you request an opinion based on the following facts:

"Chariton County is under township organization. There are preserved in the courthouse a great number of township tax books, assessment books and tax receipt books more than five years old. I will appreciate an opinion from your office touching the proper disposition to be made of these records and whether or not they may now lawfully be destroyed."

There appears to be a general statute applying to all counties, Section 12116, R. S. Mo. 1929, which specifically authorizes burning or destroying of certain papers and books of the county after five years; said section being as follows:

"The county courts of the several counties in this state are hereby authorized to direct the sheriff of their respective counties to destroy, by burning, during the session of and in the presence of

the county court, the papers hereinafter designated, after a period of five years after the filing thereof, to wit: Assessment lists, dramshop petitions, dramshop receipts and statements, dramshop bonds, merchants' and manufacturers' statements, school enumeration lists, school estimates, poll books, annual settlements and bonds of road overseers, canceled county warrants, settlements of county treasurer, settlements of superintendent of poor farm, canceled school district warrants, justice of the peace papers, estray papers, appointment of deputies, reports and receipts of the collectors of the revenue, certificates of fines, statements of campaign expenses, quarterly statements of fees received by county officers, income tax reports, birth and death reports, settlements of village school district treasurers, road overseers' reports, road commissioners' reports, poll tax lists and accounts, and bills allowed against the county."

The only words in the statute which are applicable to your inquiry are, "assessment lists." If any of the records mentioned in your letter properly come under "assessment lists," then the same may be destroyed, but we do not think that the township tax books could properly be classified under the "assessment lists." We know of no legal obstacle or handicap which might result from the destroying of assessment books and tax receipt books. While we are mindful of the fact that any actions for taxes are barred after five years, yet it may be possible that the township tax books are valuable for other matters, independent of

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this fact. However, the main reason for concluding that township tax books should not be destroyed is due to the fact that there is no section that we can locate which authorizes it.

Respectfully submitted,

OLLIVER W. NOLEN
Assistant Attorney-General

APPROVED:

COVELL R. HEWITT
(Acting) Attorney-General

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